LAW AND PARLIAMENTARY AFFAIRS SECRETARIAT

NOTIFICATION

No. LAW 55 LCR 1973, Bangalore, dated 4th July 1973.

The Governor of Mysore is pleased to order that the Income-tax (Certificate Proceedings) Amendment Rules, 1973 which has been published as S.O. 179 (E) in the *Gazette of India*, Extraordinary Part II, Section 3, sub-section (ii), dated the 29th March, 1973 be republished in the *Mysore Gazette* for general information.

H. SUBBA RAO,
Under Secretary to Government,
Department of Law and
Parliamentary Affairs.

49

CENTRAL BOARD OF DIRECT TAXES

NOTIFICATION

INCOME TAX

New Delhi the 29th March 1973

S. O. 179 E). —In exercise of the powers conferred by sub-section (1) of section 295 of the Income-tax Act, 1961 (43 of 1961) and rule 93 of the Second Schedule to that Act, the Central Board of Direct Taxes hereby makes the following rules further to amend the Income-tax (Certificate Proceedings) Rules, 1962, namely :—

1. (1) These rules may be called the Income-tax (Certificate Proceedings) Amendment Rules, 1973.

(2) They shall come into force on the 1st day of April, 1973.

2. In the Income-tax (Certificate Proceedings) Rules, 1962, in rule 55B, for sub-rule (3), the following sub-rule shall be substituted, namely :—

"(3) The Tax Recovery Commissioner may, if sufficient cause is shown, at any stage of the appeal grant time to the parties or to any of them, and may, for reasons to be recorded in writing, adjourn from time to time the hearing of the appeal.".

[No. 321/F. No. 142(11)/72-TPL.]

O. P. BHARDWAJ.
Secretary, Central Board of Direct Taxes.